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To: Art Unit 2661

From: John Smith-Hill

Firm: US PATENT AND
TRADEMARK OFFICE

Date: August 20, 2004

Fax: 1-703-872-9306

Our ref: TUT 3088

Your ref: 09/945,416

Pages: Cover + 2

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Ian MOIR

Art Unit: 2661

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Application No: 09/945,416

Examiner:

AUG 20 2004

Filed: August 31, 2001

For: METHOD AND SYSTEM TO PRE-COMPILe
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COMMUNICATIONS DEVICE

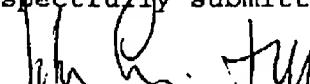
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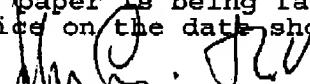
Sir:

Transmitted herewith is a power of attorney. Please record
007812 as the Customer Number for this application.In accordance with the instructions in the power of attorney,
please direct all future correspondence to the correspondence address
associated with Customer Number 007812.

Respectfully submitted,


John Smith-Hill

Reg. No. 27,730

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Docket: TUT 3088Certificate of Facsimile TransmissionI hereby certify that this paper is being facsimile transmitted
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Date

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TUT 3088

PATENT

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Art Unit: 2661

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CERTIFICATE UNDER 37 CFR 3.73(b)
POWER OF ATTORNEY BY ASSIGNEE

TUT SYSTEMS INC., a Delaware corporation, certifies that it is the assignee of the entire right, title, and interest in the U.S. patent application identified above by virtue of an assignment from the inventor(s) (Ian Moir) to TUT SYSTEMS, INC. recorded January 30, 2002 at Reel 012566, Frame 0919.

The undersigned declares that he is an officer of TUT SYSTEMS, INC. and is authorized to sign this certificate on behalf of TUT SYSTEMS, INC.; and further declares that all statements made herein of his own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Title 18, United States Code, Sec. 1001, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

TUT SYSTEMS, INC. as Assignee of the entire right, title, and interest in and to this U.S. patent application, hereby revokes any previous Powers of Attorney and appoints the practitioners associated with Customer Number 007812 (John Smith-Hill, Reg. No. 27,730 and Daniel J. Bedell, Reg. No. 30,156) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith and in connection with the resulting patent.

Send correspondence to the correspondence address associated with Customer Number 007812.

TUT SYSTEMS, INC.

By:

Name: Randall K. GausmanTitle: CFO & SecretaryDate: August 18, 2004